

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Addison Park District**

Unit Code: **022/010/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$10,041,631**

Equalized Assessed Valuation:

**\$1,323,597,885**

Population:

**35,914**

Employees:

Full Time:

**27**

Part Time:

**225**

Salaries Paid:

**\$2,261,936**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$708,179</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>-\$20</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$5,652,753</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$5,594,353</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$157</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$58,400</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>-11.61%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>-\$649,779</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>-\$18</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$5,331,861</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$15,289,355</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$426</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.94%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12

County: EDWARDS

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$70,000

Equalized Assessed Valuation:

\$17,765,283

Population:

1,933

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$19,807

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$88,151	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$46	\$63	\$20
Revenue Collected During FY 08:	\$87,266	\$218,424	\$130,750
Expenditures During FY 08:	\$63,380	\$224,581	\$126,106
Per Capita Revenue:	\$45	\$79	\$41
Per Capita Expenditures:	\$33	\$75	\$39
Revenues over (under) Expenditures:	\$23,886	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	176.77%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$112,037	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$58	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12**

County: **MERCER**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$250,442**

Equalized Assessed Valuation:

**\$28,950,666**

Population:

**3,400**

Employees:

Full Time:

Part Time:

**16**

Salaries Paid:

**\$33,681**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$17,573</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$148,249</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$126,106</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$22,143</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>31.49%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$39,716</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$39,716</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 County: MCLEAN

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: \$76,750

Equalized Assessed Valuation: \$16,154,093

Population: 1,037

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$18,550

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,576	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$19	\$63	\$20
Revenue Collected During FY 08:	\$53,420	\$218,424	\$130,750
Expenditures During FY 08:	\$62,509	\$224,581	\$126,106
Per Capita Revenue:	\$52	\$79	\$41
Per Capita Expenditures:	\$60	\$75	\$39
Revenues over (under) Expenditures:	-\$9,089	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	16.78%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$10,487	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$10	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,330</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$2</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12**

County: **COOK**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$4,122,193**

Equalized Assessed Valuation:

**\$722,589,248**

Population:

**19,000**

Employees:

Full Time:

**19**

Part Time:

**220**

Salaries Paid:

**\$1,266,395**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$505,810</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,233,642</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$2,334,687</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$118</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$123</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$101,045</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>4.13%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$96,353</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$4,206,936</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,960,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$208</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.55%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,499,451</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$79</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$772,253</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$823,066</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$50,813</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>139.98%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$1,152,126</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$61</b>	<b>\$45</b>	<b>\$</b>

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Arlington Heights Park District

Unit Code: 016/020/12 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$24,727,550

Equalized Assessed Valuation: \$2,719,395,953

Population: 76,031

Employees:

Full Time: 103

Part Time: 1,066

Salaries Paid: \$9,852,669

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$11,350,719</b>	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	<b>\$149</b>	\$75	\$44
Revenue Collected During FY 08:	<b>\$17,720,130</b>	\$5,726,395	\$3,162,334
Expenditures During FY 08:	<b>\$16,382,531</b>	\$5,414,088	\$3,152,750
Per Capita Revenue:	<b>\$233</b>	\$193	\$146
Per Capita Expenditures:	<b>\$215</b>	\$178	\$143
Revenues over (under) Expenditures:	<b>\$1,337,599</b>	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	<b>71.35%</b>	54.10%	37.06%
Ending Fund Balance for FY 08:	<b>\$11,688,318</b>	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	<b>\$154</b>	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,273,250</b>	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	<b>\$8,658,869</b>	\$3,381,642	\$1,713,829

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$29,264,421</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$385</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.96%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,670,578</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$88</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$2,198,582</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$2,149,759</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$48,823</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>312.57%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$6,719,401</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$88</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,650**

Equalized Assessed Valuation: **\$13,198,263**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$15,145</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$36,103</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$35,246</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$857</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>45.40%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$16,002</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12**

County: **DOUGLAS**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$200,344**

Equalized Assessed Valuation:

**\$32,562,743**

Population:

**2,200**

Employees:

Full Time:

Part Time:

**21**

Salaries Paid:

**\$43,787**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$81,251</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$37</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$175,184</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$182,853</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$7,669</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>40.24%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$73,582</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$73,582</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12

County: Fulton

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$8,250

Equalized Assessed Valuation:

\$6,000,000

Population:

1,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,148	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$9	\$63	\$20
Revenue Collected During FY 08:	\$20,842	\$218,424	\$130,750
Expenditures During FY 08:	\$20,887	\$224,581	\$126,106
Per Capita Revenue:	\$21	\$79	\$41
Per Capita Expenditures:	\$21	\$75	\$39
Revenues over (under) Expenditures:	-\$45	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	43.58%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$9,103	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$9	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 County: LOGAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$49,000

Equalized Assessed Valuation: \$30,823,147

Population: 2,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$13,146

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,716	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$9	\$63	\$20
Revenue Collected During FY 08:	\$51,602	\$218,424	\$130,750
Expenditures During FY 08:	\$47,350	\$224,581	\$126,106
Per Capita Revenue:	\$26	\$79	\$41
Per Capita Expenditures:	\$24	\$75	\$39
Revenues over (under) Expenditures:	\$4,252	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	48.51%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$22,968	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$11	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$22,968	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12

County: ADAMS

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$14,500

Equalized Assessed Valuation:

\$10,219,992

Population:

1,244

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,423	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$16	\$63	\$20
Revenue Collected During FY 08:	\$23,678	\$218,424	\$130,750
Expenditures During FY 08:	\$20,342	\$224,581	\$126,106
Per Capita Revenue:	\$19	\$79	\$41
Per Capita Expenditures:	\$16	\$75	\$39
Revenues over (under) Expenditures:	\$3,336	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	111.88%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$22,759	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$18	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12**

County: **LAKE**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,397,553**

Equalized Assessed Valuation:

**\$735,606,553**

Population:

**10,270**

Employees:

Full Time:

**44**

Part Time:

**244**

Salaries Paid:

**\$1,838,253**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$2,099,248</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$204</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$4,330,372</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$3,998,105</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$422</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$389</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$332,267</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>50.81%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$2,031,515</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$198</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$2,521,973</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$24,685,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$2,404</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>2.78%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Barrington-Countryside Park District**

Unit Code: **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$326,800**

Equalized Assessed Valuation: **\$448,282,498**

Population: **4,400**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$40,365**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$211,075</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$186,370</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$128,660</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$57,710</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>208.91%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$268,785</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$61</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$268,785</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Bartlett Park District

Unit Code: 016/030/12

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,460,513

Equalized Assessed Valuation:

\$1,265,393,101

Population:

41,402

Employees:

Full Time:

41

Part Time:

345

Salaries Paid:

\$2,543,783

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,007,866	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$48	\$75	\$44
Revenue Collected During FY 08:	\$7,622,496	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$6,695,967	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$184	\$193	\$146
Per Capita Expenditures:	\$162	\$178	\$143
Revenues over (under) Expenditures:	\$926,529	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	44.50%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,979,756	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$72	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$693,689	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,784,086	\$3,381,642	\$1,713,829

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$19,975,625</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$482</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.56%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12**

County: **KANE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,897,750**

Equalized Assessed Valuation:

**\$999,318,560**

Population:

**27,296**

Employees:

Full Time:

**32**

Part Time:

**300**

Salaries Paid:

**\$2,147,916**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$931,589</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$5,691,881</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$5,472,489</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$209</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$200</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$219,392</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>21.03%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$1,150,981</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$42</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$80,007</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$2,897,764</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,519,780</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$349</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.95%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12**

County: **CASS**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$560,700**

Equalized Assessed Valuation:

**\$48,903,548**

Population:

**8,500**

Employees:

Full Time:

**3**

Part Time:

**24**

Salaries Paid:

**\$171,659**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$130,354</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$389,144</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$461,407</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$72,263</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>32.10%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$148,091</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$78,379</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$69,712</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$216,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$25</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Bedford Park District

Unit Code: 016/040/12

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,845,000

Equalized Assessed Valuation:

\$496,221,196

Population:

1,400

Employees:

Full Time:

9

Part Time:

40

Salaries Paid:

\$663,920

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$381,058</b>	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$75	\$44
Revenue Collected During FY 08:	<b>\$1,518,114</b>	\$5,726,395	\$3,162,334
Expenditures During FY 08:	<b>\$1,574,190</b>	\$5,414,088	\$3,152,750
Per Capita Revenue:	<b>\$1,084</b>	\$193	\$146
Per Capita Expenditures:	<b>\$1,124</b>	\$178	\$143
Revenues over (under) Expenditures:	<b>-\$56,076</b>	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	<b>21.97%</b>	54.10%	37.06%
Ending Fund Balance for FY 08:	<b>\$345,791</b>	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	<b>\$247</b>	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$228,982</b>	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	<b>\$202,152</b>	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,075,398</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$2,197</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Belvidere Park District

**Unit Code:** 004/010/12

**County:** BOONE

**Fiscal Year End:**

12/31/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$6,781,036

**Equalized Assessed Valuation:**

\$737,001,736

**Population:**

32,000

**Employees:**

**Full Time:**

15

**Part Time:**

193

**Salaries Paid:**

\$1,343,022

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,524,155	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$48	\$75	\$44
Revenue Collected During FY 08:	\$3,012,135	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,842,166	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$94	\$193	\$146
Per Capita Expenditures:	\$89	\$178	\$143
Revenues over (under) Expenditures:	\$169,969	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	59.61%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,694,124	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$53	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$25,915	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,555,066	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$5,289,693</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$165</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$13,412,213**

Equalized Assessed Valuation:

**\$943,830,188**

Population:

**26,000**

Employees:

Full Time:

**40**

Part Time:

**280**

Salaries Paid:

**\$2,750,187**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$994,883</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$3,323,708</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$2,746,715</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$128</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$106</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$576,993</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>53.45%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$1,468,083</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$5,167,721</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,933,005</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$421</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,197,603</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$85</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$4,158,940</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$4,178,228</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$160</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$19,288</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>49.61%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$2,073,021</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$80</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Benton Park District**

Unit Code: **028/010/12**

County: **FRANKLIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$237,729**

Equalized Assessed Valuation: **\$78,632,031**

Population: **7,500**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$104,679**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$116,305</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$239,326</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$211,393</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$27,933</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>68.23%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$144,238</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$144,740</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$118,028</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$16</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12**

County: **COOK**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$699,676**

Equalized Assessed Valuation:

**\$93,537,750**

Population:

**5,125**

Employees:

Full Time:

Part Time:

**9**

Salaries Paid:

**\$42,591**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$173,856</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$174,941</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$164,105</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$10,836</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>112.55%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$184,692</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$220,988</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$21,723</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12**

County: **COOK**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$3,688,705**

Equalized Assessed Valuation:

**\$527,075,645**

Population:

**40,000**

Employees:

Full Time:

**9**

Part Time:

**8**

Salaries Paid:

**\$747,857**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$201,046</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,548,072</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,690,494</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$142,422</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>3.47%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$58,624</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$212,739</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>-\$69,192</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,299,235</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$57</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12**

County: **KANE**

Fiscal Year End:

**5/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$60,866**

Equalized Assessed Valuation:

**\$78,699,952**

Population:

**1,938**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,288</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$73,680</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$60,866</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$12,814</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>31.38%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$19,102</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12**

County: **JO DAVIESS**

Fiscal Year End:

**5/31/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$196,750**

Equalized Assessed Valuation:

**\$20,576,590**

Population:

**1,975**

Employees:

Full Time:

Part Time:

**16**

Salaries Paid:

**\$40,334**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$54,498</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$90,363</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$106,737</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$16,374</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>35.72%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$38,124</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,329,596**

Equalized Assessed Valuation: **\$1,109,739,378**

Population: **24,000**

Employees:

Full Time: **21**

Part Time: **127**

Salaries Paid: **\$1,722,810**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$2,409,643</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$100</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$3,936,642</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$3,600,955</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$335,687</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>52.13%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$1,877,330</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$78</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$755,693</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$720,049</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,057,966</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$336</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.66%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Blue Island Park District

**Unit Code:** 016/070/12

**County:** COOK

**Fiscal Year End:**

4/30/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$2,506,100

**Equalized Assessed Valuation:**

\$240,554,020

**Population:**

23,463

**Employees:**

**Full Time:**

67

**Part Time:**

130

**Salaries Paid:**

\$391,206

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,675,772	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$71	\$75	\$44
Revenue Collected During FY 08:	\$1,420,290	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$918,022	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$61	\$193	\$146
Per Capita Expenditures:	\$39	\$178	\$143
Revenues over (under) Expenditures:	\$502,268	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	234.08%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,148,917	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$92	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$2,593,746	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$105,300</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$4</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12**

County: **WILL**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$25,262,749**

Equalized Assessed Valuation:

**\$2,380,473,538**

Population:

**71,205**

Employees:

Full Time:

**70**

Part Time:

**738**

Salaries Paid:

**\$5,472,206**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$3,677,484</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$52</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$11,824,117</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$11,134,707</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$689,410</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>34.88%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$3,883,957</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$7,507,984</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$4,818,382</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$42,631,560</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$599</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.51%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,886,555</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$26</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,289,678</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,890,816</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$601,138</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>224.05%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$4,236,281</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$59</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bourbonnais Park District**

Unit Code: **046/005/12**

County: **KANKAKEE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,937,900**

Equalized Assessed Valuation:

**\$671,967,228**

Population:

**32,100**

Employees:

Full Time:

**17**

Part Time:

**76**

Salaries Paid:

**\$891,172**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$1,265,541</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,286,316</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$2,026,398</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$71</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$63</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$259,918</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>75.28%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$1,525,459</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$325,653</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$1,207,502</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$525,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$16</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12**

County: **Stark**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$13,000**

Equalized Assessed Valuation:

**\$5,028,926**

Population:

**700**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

Beginning Fund Balance for FY 08:

**\$24,790**

**\$127,338**

**\$57,595**

Per Capita Beginning Fund Balance:

**\$35**

**\$63**

**\$20**

Revenue Collected During FY 08:

**\$12,647**

**\$218,424**

**\$130,750**

Expenditures During FY 08:

**\$12,878**

**\$224,581**

**\$126,106**

Per Capita Revenue:

**\$18**

**\$79**

**\$41**

Per Capita Expenditures:

**\$18**

**\$75**

**\$39**

Revenues over (under) Expenditures:

**-\$231**

**-\$6,157**

**\$1,854**

Ratio of Fund Balance to Expenditures:

**190.71%**

**93.71%**

**54.25%**

Ending Fund Balance for FY 08:

**\$24,559**

**\$132,774**

**\$64,807**

Per Capita Ending Fund Balance:

**\$35**

**\$71**

**\$20**

##### Equity

Total Reserved Funds:

**\$**

**\$5,553**

**\$**

Total Unreserved Funds:

**\$**

**\$19,004**

**\$**

##### Net Assets

Total Restricted Net Assets:

**\$**

**\$45,322**

**\$**

Total Unrestricted Net Assets:

**\$**

**\$114,385**

**\$**

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12**

County: **COOK**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,583,200**

Equalized Assessed Valuation:

**\$383,045,734**

Population:

**14,000**

Employees:

Full Time:

**12**

Part Time:

**20**

Salaries Paid:

**\$333,353**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,822</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$722,807</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$813,002</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$90,195</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>-6.69%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>-\$54,373</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>-\$4</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,576,747</b>	<b>\$114,385</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$5,630,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$402</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.47%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,001,685</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$72</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$82,891</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$163,461</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$6</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$80,570</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>490.84%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$802,332</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$57</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12**

County: **COOK**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,905,254**

Equalized Assessed Valuation:

**\$279,872,816**

Population:

**8,264**

Employees:

Full Time:

**5**

Part Time:

**50**

Salaries Paid:

**\$383,478**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$341,604</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$985,805</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$895,097</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$108</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$90,708</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>48.30%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$432,312</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$52</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$988,612</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$435,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$53</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12**

County: **DUPAGE**

Fiscal Year End:

**5/31/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$27,645**

Equalized Assessed Valuation:

**\$65,845,580**

Population:

**1,031**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,484</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$58</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$23,672</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$24,124</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$452</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>252.36%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$60,880</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$59</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,659</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,325,962**

Equalized Assessed Valuation: **\$1,740,668,960**

Population: **44,544**

Employees:

Full Time: **45**

Part Time: **635**

Salaries Paid: **\$4,297,759**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$4,224,761</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$95</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$10,594,934</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$9,055,444</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$238</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$203</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,539,490</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>58.72%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$5,317,351</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$119</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,020,475</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$4,592,310</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,863,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$423</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$519,593</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$12</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$4,111,091</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$3,969,904</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$92</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$89</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$141,187</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>16.64%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$660,780</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$15</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Burbank Park District

**Unit Code:** 016/730/12

**County:** COOK

**Fiscal Year End:**

4/30/2008

**Accounting Method:**

Cash With Assets

**Appropriation or Budget:**

\$2,025,320

**Equalized Assessed Valuation:**

\$561,950,628

**Population:**

27,669

**Employees:**

**Full Time:**

8

**Part Time:**

100

**Salaries Paid:**

\$716,415

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,491,647	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$54	\$75	\$44
Revenue Collected During FY 08:	\$1,778,015	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,646,383	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$64	\$193	\$146
Per Capita Expenditures:	\$60	\$178	\$143
Revenues over (under) Expenditures:	\$131,632	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	98.60%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,623,279	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$59	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,208,610	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,625,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$95</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.47%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,939**

Equalized Assessed Valuation: **\$82,080,055**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$11,197**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$44,718</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$40,939</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$48,375</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$7,436</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>77.07%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$37,282</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$3,119,051**

Equalized Assessed Valuation:

**\$764,381,138**

Population:

**11,082**

Employees:

Full Time:

**4**

Part Time:

**80**

Salaries Paid:

**\$746,833**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$772,900</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$70</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,773,573</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,790,161</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$160</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$162</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$16,588</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>42.25%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$756,312</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$68</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$3,672,672</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,805,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$434</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.63%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12**

County: **MCDONOUGH**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$116,723**

Equalized Assessed Valuation:

**\$16,061,758**

Population:

**3,800**

Employees:

Full Time:

Part Time:

**2**

Salaries Paid:

**\$30,425**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$86,615</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$120,710</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$142,518</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$21,808</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>45.47%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$64,807</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$64,807</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,354,846**

Equalized Assessed Valuation:

**\$270,614,591**

Population:

**10,000**

Employees:

Full Time:

**7**

Part Time:

**50**

Salaries Paid:

**\$652,940**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$65,770</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,166,445</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,140,769</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$114</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$25,676</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>8.02%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$91,446</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$1,490,607</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,197,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$220</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12**

County: **OGLE**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$995,496**

Equalized Assessed Valuation:

**\$160,433,825**

Population:

**8,000**

Employees:

Full Time:

**4**

Part Time:

**44**

Salaries Paid:

**\$389,306**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$515,326</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,021,705</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$715,567</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$128</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$89</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$306,138</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>114.80%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$821,464</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$103</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$821,464</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$325,000</b>	\$9,301,849	\$5,842,559
Per Capita Debt:	<b>\$41</b>	\$327	\$217
General Obligation Debt over EAV:	<b>0.20%</b>	0.60%	0.39%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Calumet Memorial Park District

**Unit Code:** 016/110/12 **County:** COOK

**Fiscal Year End:** 3/31/2008

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$4,825,152

**Equalized Assessed Valuation:** \$673,887,776

**Population:** 37,399

**Employees:**

**Full Time:** 18

**Part Time:** 98

**Salaries Paid:** \$954,531

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$654,058	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$17	\$75	\$44
Revenue Collected During FY 08:	\$2,827,271	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,544,634	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$76	\$193	\$146
Per Capita Expenditures:	\$68	\$178	\$143
Revenues over (under) Expenditures:	\$282,637	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	36.81%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$936,695	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$25	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$3,276,407	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,040,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$55</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Canton Park District

**Unit Code:** 029/010/12

**County:** FULTON

**Fiscal Year End:**

6/30/2008

**Accounting Method:**

Cash With Assets

**Appropriation or Budget:**

\$3,319,412

**Equalized Assessed Valuation:**

\$121,754,259

**Population:**

13,500

**Employees:**

**Full Time:**

8

**Part Time:**

80

**Salaries Paid:**

\$517,565

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$559,752	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$41	\$75	\$44
Revenue Collected During FY 08:	\$1,872,802	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$1,572,534	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$139	\$193	\$146
Per Capita Expenditures:	\$116	\$178	\$143
Revenues over (under) Expenditures:	\$300,268	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	54.75%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$861,036	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$64	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$312,341	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,005,226	\$3,381,642	\$1,713,829

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,715,000</b>	\$9,301,849	\$5,842,559
Per Capita Debt:	<b>\$201</b>	\$327	\$217
General Obligation Debt over EAV:	<b>2.23%</b>	0.60%	0.39%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Carbondale Park District

**Unit Code:** 039/010/12

**County:** JACKSON

**Fiscal Year End:**

6/30/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$4,147,946

**Equalized Assessed Valuation:**

\$273,341,674

**Population:**

25,101

**Employees:**

**Full Time:**

21

**Part Time:**

75

**Salaries Paid:**

\$1,129,263

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>-\$159,156</b>	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	<b>-\$6</b>	\$75	\$44
Revenue Collected During FY 08:	<b>\$2,221,140</b>	\$5,726,395	\$3,162,334
Expenditures During FY 08:	<b>\$3,049,436</b>	\$5,414,088	\$3,152,750
Per Capita Revenue:	<b>\$88</b>	\$193	\$146
Per Capita Expenditures:	<b>\$121</b>	\$178	\$143
Revenues over (under) Expenditures:	<b>-\$828,296</b>	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	<b>-2.47%</b>	54.10%	37.06%
Ending Fund Balance for FY 08:	<b>-\$75,452</b>	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	<b>-\$3</b>	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$22,697</b>	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	<b>-\$34,404</b>	\$3,381,642	\$1,713,829

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,128,354</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$164</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.39%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Carlinsville Park District**

Unit Code: **056/010/12**

County: **MACOUPIN**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$533,500**

Equalized Assessed Valuation:

**\$61,023,981**

Population:

**6,055**

Employees:

Full Time:

**2**

Part Time:

**25**

Salaries Paid:

**\$68,753**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$51,350</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$254,791</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$236,141</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$18,650</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>29.64%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$70,000</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$70,000</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$26,500</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Carol Stream Park District

Unit Code: 022/050/12 County: DUPAGE

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,761,840

Equalized Assessed Valuation: \$1,585,303,995

Population: 47,250

Employees:

Full Time: 38

Part Time: 409

Salaries Paid: \$3,117,813

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,773,190	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$38	\$75	\$44
Revenue Collected During FY 08:	\$6,300,744	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$6,957,594	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$133	\$193	\$146
Per Capita Expenditures:	\$147	\$178	\$143
Revenues over (under) Expenditures:	-\$656,850	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	15.99%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,112,310	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$514,424	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$7,602,336	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$23,380,284</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$495</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.47%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,408**

Equalized Assessed Valuation: **\$12,321,319**

Population: **2,268**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$2,400**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$69,863</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$33,546</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$37,562</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$15</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$4,016</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>175.30%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$65,847</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12

County: HANCOCK

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$299,255

Equalized Assessed Valuation:

\$25,938,855

Population:

2,800

Employees:

Full Time:

Part Time:

27

Salaries Paid:

\$74,497

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$26,394	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$9	\$63	\$20
Revenue Collected During FY 08:	\$215,293	\$218,424	\$130,750
Expenditures During FY 08:	\$239,150	\$224,581	\$126,106
Per Capita Revenue:	\$77	\$79	\$41
Per Capita Expenditures:	\$85	\$75	\$39
Revenues over (under) Expenditures:	-\$23,857	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	14.72%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$35,212	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$13	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$35,212	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$210,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$75</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.69%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Cary Park District

**Unit Code:** 063/005/12

**County:** MCHENRY

**Fiscal Year End:**

4/30/2008

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$14,202,900

**Equalized Assessed Valuation:**

\$760,850,806

**Population:**

26,000

**Employees:**

**Full Time:**

22

**Part Time:**

218

**Salaries Paid:**

\$1,722,052

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,372,666	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$168	\$75	\$44
Revenue Collected During FY 08:	\$4,827,790	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,761,554	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$186	\$193	\$146
Per Capita Expenditures:	\$145	\$178	\$143
Revenues over (under) Expenditures:	\$1,066,236	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	124.26%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$4,674,157	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$180	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$973,619	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,897,007	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$19,098,475</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$735</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$91,554</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$4</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,678,212</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,672,225</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$65</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$5,987</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>5.36%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$89,596</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$3</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$877,856

Equalized Assessed Valuation: \$118,442,139

Population: 3,400

Employees:

Full Time: 9

Part Time:

Salaries Paid: \$229,100

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>-\$606,533</b>	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	<b>-\$178</b>	\$63	\$20
Revenue Collected During FY 08:	<b>\$407,906</b>	\$218,424	\$130,750
Expenditures During FY 08:	<b>\$448,732</b>	\$224,581	\$126,106
Per Capita Revenue:	<b>\$120</b>	\$79	\$41
Per Capita Expenditures:	<b>\$132</b>	\$75	\$39
Revenues over (under) Expenditures:	<b>-\$40,826</b>	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	<b>-144.26%</b>	93.71%	54.25%
Ending Fund Balance for FY 08:	<b>-\$647,360</b>	\$132,774	\$64,807
Per Capita Ending Fund Balance:	<b>-\$190</b>	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	<b>\$1,224,031</b>	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$630,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$185</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Champaign Park District

Unit Code: 010/010/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,259,022

Equalized Assessed Valuation: \$1,453,398,642

Population: 75,254

Employees:

Full Time: 60

Part Time: 178

Salaries Paid: \$4,428,265

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,392,059	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$112	\$75	\$44
Revenue Collected During FY 08:	\$12,041,091	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$11,142,730	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$160	\$193	\$146
Per Capita Expenditures:	\$148	\$178	\$143
Revenues over (under) Expenditures:	\$898,361	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	83.38%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$9,290,420	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$123	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,863,003	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$7,645,017	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,673,405</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$102</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **WILL**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,630,264**

Equalized Assessed Valuation: **\$608,120,165**

Population: **16,000**

Employees:

Full Time: **24**

Part Time: **270**

Salaries Paid: **\$2,207,938**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$301,931</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,508,187</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$2,746,467</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$157</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$238,280</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>12.09%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$332,109</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>-\$87,632</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>-\$13,758</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,307,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$644</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.66%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$79,515</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,635,823</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,649,107</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$102</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$103</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$13,284</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-6.66%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>-\$109,893</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$7</b>	<b>\$45</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$285,400**

Equalized Assessed Valuation: **\$207,902,516**

Population: **22,901**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$47,710**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$351,803</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$204,479</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$273,973</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>-\$69,494</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>103.04%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$282,309</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$85,467</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$196,842</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12**

County: **MCLEAN**

Fiscal Year End:

**12/31/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$38,500**

Equalized Assessed Valuation:

**\$26,641,862**

Population:

**2,400**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$283</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$42,078</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$37,665</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$4,413</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$4,696</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4,696</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Chestnut-Beason Park District

Unit Code: 054/015/12 County: LOGAN

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: \$25,000

Equalized Assessed Valuation: \$24,500

Population: 650

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$4,050

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$35,972	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$55	\$63	\$20
Revenue Collected During FY 08:	\$28,641	\$218,424	\$130,750
Expenditures During FY 08:	\$45,157	\$224,581	\$126,106
Per Capita Revenue:	\$44	\$79	\$41
Per Capita Expenditures:	\$69	\$75	\$39
Revenues over (under) Expenditures:	-\$16,516	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	43.09%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$19,456	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$30	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,538</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$2</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Chicago Heights Park District

**Unit Code:** 016/150/12 **County:** COOK

**Fiscal Year End:** 4/30/2008

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$4,895,489

**Equalized Assessed Valuation:** \$444,955,158

**Population:** 31,055

**Employees:**

**Full Time:** 26

**Part Time:** 46

**Salaries Paid:** \$908,776

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$2,576,012	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	-\$83	\$75	\$44
Revenue Collected During FY 08:	\$2,019,807	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$2,280,841	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$65	\$193	\$146
Per Capita Expenditures:	\$73	\$178	\$143
Revenues over (under) Expenditures:	-\$261,034	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	-123.95%	54.10%	37.06%
Ending Fund Balance for FY 08:	-\$2,827,146	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	-\$91	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,438,278	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$769,814	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,592,524</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$83</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,187,156**

Equalized Assessed Valuation: **\$357,764,653**

Population: **15,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$775,395**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$80,196</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,869,875</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,732,555</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$125</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$116</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$137,320</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>12.55%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$217,513</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$1,918,547</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,592,076</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$439</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.92%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12

County: HANCOCK

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$39,071

Equalized Assessed Valuation:

\$6,433,338

Population:

620

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$10,005

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$14,494	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$23	\$63	\$20
Revenue Collected During FY 08:	\$65,131	\$218,424	\$130,750
Expenditures During FY 08:	\$40,645	\$224,581	\$126,106
Per Capita Revenue:	\$105	\$79	\$41
Per Capita Expenditures:	\$66	\$75	\$39
Revenues over (under) Expenditures:	\$24,486	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	95.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$38,980	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$63	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$22,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$35</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Chillicothe Park District

Unit Code: 072/010/12

County: PEORIA

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$992,128

Equalized Assessed Valuation:

\$229,577,894

Population:

6,000

Employees:

Full Time:

2

Part Time:

54

Salaries Paid:

\$119,432

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$568,434	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$95	\$63	\$20
Revenue Collected During FY 08:	\$318,007	\$218,424	\$130,750
Expenditures During FY 08:	\$607,325	\$224,581	\$126,106
Per Capita Revenue:	\$53	\$79	\$41
Per Capita Expenditures:	\$101	\$75	\$39
Revenues over (under) Expenditures:	-\$289,318	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	91.03%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$552,866	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$92	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$137,000	\$45,322	\$
Total Unrestricted Net Assets:	\$886,696	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,165,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$361</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,155,874**

Equalized Assessed Valuation: **\$527,464,860**

Population: **8,047**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$672,134**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$59,808</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$1,896,946</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$1,753,110</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$143,836</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>10.45%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>\$183,236</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$1,687,438</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,355,600</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$168</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.60%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Clark County Park District

Unit Code: 012/020/12 County: CLARK

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,402,554

Equalized Assessed Valuation: \$121,373,253

Population: 12,832

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$234,801

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$312,330	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$24	\$63	\$20
Revenue Collected During FY 08:	\$814,327	\$218,424	\$130,750
Expenditures During FY 08:	\$978,140	\$224,581	\$126,106
Per Capita Revenue:	\$63	\$79	\$41
Per Capita Expenditures:	\$76	\$75	\$39
Revenues over (under) Expenditures:	-\$163,813	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	45.85%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$448,517	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$35	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$148,518	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$300,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$23</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12**

County: **MADISON**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,662,805**

Equalized Assessed Valuation:

**\$585,751,763**

Population:

**32,954**

Employees:

Full Time:

**20**

Part Time:

**122**

Salaries Paid:

**\$1,252,943**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>-\$271</b>	<b>\$2,015,389</b>	<b>\$1,091,777</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$75</b>	<b>\$44</b>
Revenue Collected During FY 08:	<b>\$2,807,414</b>	<b>\$5,726,395</b>	<b>\$3,162,334</b>
Expenditures During FY 08:	<b>\$3,956,391</b>	<b>\$5,414,088</b>	<b>\$3,152,750</b>
Per Capita Revenue:	<b>\$85</b>	<b>\$193</b>	<b>\$146</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$178</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$1,148,977</b>	<b>\$312,307</b>	<b>\$174,742</b>
Ratio of Fund Balance to Expenditures:	<b>-5.16%</b>	<b>54.10%</b>	<b>37.06%</b>
Ending Fund Balance for FY 08:	<b>-\$204,248</b>	<b>\$2,293,157</b>	<b>\$1,244,337</b>
Per Capita Ending Fund Balance:	<b>-\$6</b>	<b>\$86</b>	<b>\$53</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,376</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$704,145</b>	<b>\$1,194,694</b>	<b>\$183,091</b>
Total Unrestricted Net Assets:	<b>\$19,398</b>	<b>\$3,381,642</b>	<b>\$1,713,829</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$19,345,000</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$587</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>1.46%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,642,266</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$45</b>	\$
Revenue Collected During FY 08:	\$	<b>\$719,520</b>	\$
Expenditures During FY 08:	\$	<b>\$767,577</b>	\$
Per Capita Revenue:	\$	<b>\$22</b>	\$
Per Capita Expenditures:	\$	<b>\$23</b>	\$
Operating Income (loss):	\$	<b>-\$48,057</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$1,627,569</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$45</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Coloma Park District

Unit Code: 098/010/12

County: WHITESIDE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,061,100

Equalized Assessed Valuation:

\$104,335,649

Population:

9,800

Employees:

Full Time:

6

Part Time:

17

Salaries Paid:

\$191,923

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$772,166	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$79	\$63	\$20
Revenue Collected During FY 08:	\$587,985	\$218,424	\$130,750
Expenditures During FY 08:	\$685,342	\$224,581	\$126,106
Per Capita Revenue:	\$60	\$79	\$41
Per Capita Expenditures:	\$70	\$75	\$39
Revenues over (under) Expenditures:	-\$97,357	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	104.43%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$715,706	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$73	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$715,707	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$240,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.14%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Colona Park District

Unit Code: 037/040/12

County: HENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$72,850

Equalized Assessed Valuation:

\$97,827,304

Population:

8,000

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$18,536

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$96,321	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$12	\$63	\$20
Revenue Collected During FY 08:	\$73,347	\$218,424	\$130,750
Expenditures During FY 08:	\$48,395	\$224,581	\$126,106
Per Capita Revenue:	\$9	\$79	\$41
Per Capita Expenditures:	\$6	\$75	\$39
Revenues over (under) Expenditures:	\$24,952	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	250.59%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$121,273	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$15	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,163**

Equalized Assessed Valuation: **\$24,233,076**

Population: **900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,376</b>	<b>\$127,338</b>	<b>\$57,595</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$63</b>	<b>\$20</b>
Revenue Collected During FY 08:	<b>\$22,079</b>	<b>\$218,424</b>	<b>\$130,750</b>
Expenditures During FY 08:	<b>\$15,733</b>	<b>\$224,581</b>	<b>\$126,106</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$79</b>	<b>\$41</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$75</b>	<b>\$39</b>
Revenues over (under) Expenditures:	<b>\$6,346</b>	<b>-\$6,157</b>	<b>\$1,854</b>
Ratio of Fund Balance to Expenditures:	<b>220.70%</b>	<b>93.71%</b>	<b>54.25%</b>
Ending Fund Balance for FY 08:	<b>\$34,722</b>	<b>\$132,774</b>	<b>\$64,807</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$71</b>	<b>\$20</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,553</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$19,004</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,322</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$34,722</b>	<b>\$114,385</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Crete Park District

Unit Code: 099/020/12

County: WILL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,879,100

Equalized Assessed Valuation:

\$195,380,108

Population:

7,712

Employees:

Full Time:

6

Part Time:

66

Salaries Paid:

\$464,058

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$57,595	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$7	\$63	\$20
Revenue Collected During FY 08:	\$783,979	\$218,424	\$130,750
Expenditures During FY 08:	\$844,308	\$224,581	\$126,106
Per Capita Revenue:	\$102	\$79	\$41
Per Capita Expenditures:	\$109	\$75	\$39
Revenues over (under) Expenditures:	-\$60,329	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	-0.32%	93.71%	54.25%
Ending Fund Balance for FY 08:	-\$2,734	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$	\$71	\$20

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$98,068	\$114,385	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,091,000</b>	<b>\$205,715</b>	<b>\$</b>
Per Capita Debt:	<b>\$141</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.14%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$35,465</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$16,343</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$18,824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,482</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-28.57%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$32,615</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Crystal Lake Park District

**Unit Code:** 063/010/12 **County:** MCHENRY

**Fiscal Year End:** 4/30/2008

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$14,681,785

**Equalized Assessed Valuation:** \$1,830,647,035

**Population:** 58,000

**Employees:**

**Full Time:** 71

**Part Time:** 532

**Salaries Paid:** \$4,892,896

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,935,827	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$68	\$75	\$44
Revenue Collected During FY 08:	\$8,956,617	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$8,456,024	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$154	\$193	\$146
Per Capita Expenditures:	\$146	\$178	\$143
Revenues over (under) Expenditures:	\$500,593	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	52.46%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$4,436,420	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$76	\$86	\$53

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$10,916,883	\$3,381,642	\$1,713,829



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,538,625</b>	<b>\$9,301,849</b>	<b>\$5,842,559</b>
Per Capita Debt:	<b>\$164</b>	<b>\$327</b>	<b>\$217</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.60%</b>	<b>0.39%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,173,029</b>	<b>\$1,642,266</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$55</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$1,819,839</b>	<b>\$719,520</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$1,706,223</b>	<b>\$767,577</b>	<b>\$</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$113,616</b>	<b>-\$48,057</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>192.63%</b>	<b>84.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$3,286,645</b>	<b>\$1,627,569</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$57</b>	<b>\$45</b>	<b>\$</b>